

Annual Return for Sales, Use and Withholding Taxes

Place Label from Your Coupon Book Here or Enter Taxpayer Name

Account Number

Return Year

Date Due

**File this return
by February 28.****Do not use this form to replace a monthly or quarterly return.**

A. Use Tax: Sales & Rentals				B. Sales Tax			
6%		4%		6%		4%	
Sales and Use Tax							
1. Gross sales (including sales by out-of-state vendors subject to use tax)	1.			1.			
2. Rentals of tangible property and accommodations	2.			2.			
3. Communication services	3.			3.			
4. Add lines 1, 2 and 3	4.			4.			
ALLOWABLE DEDUCTIONS							
5a. Resale	5a.			5a.			
b. Industrial processing or agricultural producing	b.			b.			
c. Interstate commerce	c.			c.			
d. Exempt services	d.			d.			
e. Sales on which tax was paid to Secretary of State ..	e.			e.			
f. Food for human/home consumption	f.			f.			
g. Bad debts	g.			g.			
h. Michigan motor fuel or diesel fuel tax	h.			h.			
i. Other. Identify:	i.			i.			
j. Tax included in gross sales (line 1)	j.			j.			
k. Total allowable deductions. Add lines 5a - 5j	k.			k.			
6. Taxable balance. Subtract line 5k from line 4	6.			6.			
7. Tax Rate	7.	x .06	x .04	7.	x .06	x .04	
8. Gross tax due. Multiply line 6 by line 7	8.			8.			
9. Tax collected in excess of line 8	9.			9.			
10. Add lines 8 and 9	10.			10.			
11. TOTAL discount allowed (see instructions)	11.			11.			
12. Total tax due. Subtract line 11 from line 10	12.			12.			
13. Tax payments in current year (after discounts)	13.			13.			

Use Tax on Items Purchased for Business or Personal Use (see back)*

14. Enter your purchases taxable at the 6% rate 14a. _____ x .06 = 14b. _____

15. Tax payments made in the current year 15. _____

Withholding Tax

16. Gross Michigan payroll and other taxable compensation for the year 16. _____

17. Number of W-2s and/or 1099s enclosed 17. _____

18. Total Michigan income tax withheld per W-2s 18. _____

19. Total Michigan income tax withholding paid during current tax year 19. _____

Summary

20. Total sales, use and withholding taxes due. Add lines 12A and B (both rate columns), 14b and 18 20. _____

21. Total sales, use and withholding taxes paid. Add lines 13A and B (both rate columns), 15 and 19 21. _____

22. If line 21 is greater than line 20, enter overpayment 22. _____

23. Amount of line 22 to be credited to your account.
We will notify you when your credit is verified and available 23. _____

24. Amount of line 22 to be refunded to you 24. _____

25. If line 21 is less than line 20, enter balance due 25. _____

26. If this return is filed late, enter penalty and interest. (See instructions.) 26. _____

27. **TOTAL PAYMENT DUE.** Add lines 25 and 26. Make checks payable to "State of Michigan." 27. _____

Type of Business Ownership (check one only)

- | | | |
|--|--|---|
| <input type="checkbox"/> Individual | <input type="checkbox"/> Michigan Corporation | <input type="checkbox"/> Trust or Estate (Fiduciary) |
| <input type="checkbox"/> Husband - Wife | <input type="checkbox"/> Subchapter S | <input type="checkbox"/> Joint Stock Club or Investment Company |
| <input type="checkbox"/> Partnership | <input type="checkbox"/> Professional | <input type="checkbox"/> Social Club or Fraternal Organization |
| <input type="checkbox"/> Registered Partnership, Agreement Date: | | <input type="checkbox"/> Other (Explain) |
| <input type="checkbox"/> Limited Partnership | <input type="checkbox"/> Non-Mich. Corporation | |
| | <input type="checkbox"/> Subchapter S | |
| <input type="checkbox"/> Limited Liability Company | | |
| <input type="checkbox"/> Domestic (Michigan) | | |
| <input type="checkbox"/> Professional | | |
| <input type="checkbox"/> Foreign (Non-Michigan) | | |

Signature (you are required to complete all information requested below)

I declare under penalty of perjury that this return is true and complete to the best of my knowledge.

I authorize Treasury to discuss my return with my preparer. ☐ Yes ☐ No

I declare under penalty of perjury that this return is based on all information of which I have any knowledge.

Preparer's Signature, Address, Phone and ID Number

Taxpayer's Signature

Taxpayer's Social Security Number

Telephone Number

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Taxpayer's Title (Owner/Officer/Member/Manager/Partner)

Date

Print Name of Corporate Officer Responsible for Return

Telephone Number

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If you are enclosing payment with your return:

MAIL TO: Michigan Department of Treasury
Department 78172
P.O. Box 78000
Detroit, MI 48278-0172

If you are not enclosing payment:

MAIL TO: Michigan Department of Treasury
Lansing, MI 48930

***Use Tax on Items Purchased for Business or Personal Use**

Use lines 14 and 15 to report purchases made for use in your business or for items removed from your inventory for personal use. Do not repeat the amounts from Column A, lines 1 - 4 here.

To check your Sales, Use and Withholding transactions and ask questions about your account on-line, visit the Treasury Web site...

www.michigan.gov/treasury

Click on the Business Self Service button and follow the instructions.